

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE F-3

INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FISCAL YEAR ENDED SEPTEMBER 30, 1999

	General Risk Management	Group Health Risk Management	Fleet Management	Totals
Cash flows from operating activities:				
Cash received from customers, including cash deposits	\$ 17,672	\$ 60,000	\$ 42,907	\$ 120,579
Receipts from other funds for quasi-external operating transactions	1,148,836	-	2,534,376	3,683,212
Payments to other funds for quasi-external operating transactions	(2,520)	(787)	(23,017)	(26,324)
Cash paid to suppliers	(452,280)		(736,706)	(1,188,986)
Gasoline tax refund	-	-	26,566	26,566
Claim payments	(688,083)	(8,037)	-	(696,120)
Cash paid to employees	(96,881)	-	(804,396)	(901,277)
Net cash provided (used) by operating activities	(73,256)	51,176	1,039,730	1,017,650
Cash flows from non-capital financing activities:				
Advances to other funds	-	(128,076)	-	(128,076)
Operating transfers to/from other funds	(7,994)	-	(38,455)	(46,449)
Grant proceeds	-	-	2,079	2,079
Net cash used by non-capital financing activities	(7,994)	(128,076)	(36,376)	(172,446)
Cash flows from capital and related financing activities:				
Purchase of fixed assets	(4,385)	-	(1,407,641)	(1,412,026)
Proceeds from sale of fixed assets	-	-	34,455	34,455
Net cash used by capital and related financing activities	(4,385)	-	(1,373,186)	(1,377,571)
Cash flow from investing activities:				
Proceeds from sale of investments	350,000	-	100,000	450,000
Purchase of investments	-	-	(800,000)	(800,000)
Interest received	125,394	142,568	92,601	360,563
Net cash provided (used) by investing activities	475,394	142,568	(607,399)	10,563
Net increase (decrease) in cash and cash equivalents	389,759	65,668	(977,231)	(521,804)
Cash and short-term investments, beginning	1,006,114	772,143	1,507,040	3,285,297
Cash and short-term investments, ending	\$ 1,395,873	\$ 837,811	\$ 529,809	\$ 2,763,493

CITY OF NORTH MIAMI, FLORIDA

SCHEDULE F-3

(Continued)

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS FISCAL YEAR ENDED SEPTEMBER 30, 1999

	General Risk Management	Group Health Risk Management	Fleet Management	Totals
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (385,891)	\$ (8,657)	\$ 76,872	\$ (317,676)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	901,775	901,775
Other income	17,658	23,661	51,549	92,868
Changes in operating assets and liabilities:				
(Increase) decrease in:				
Miscellaneous receivables	-	-	5,498	5,498
Inventories	-	-	(4,416)	(4,416)
Interfund receivables	47,863	-	-	47,863
Other assets	29,187	36,338	2,660	68,185
Increase (decrease) in:				
Accounts payable	(9,494)	(166)	(11,595)	(21,255)
Accrued liabilities	(165)	-	(5,921)	(6,086)
Estimated claims payable	227,917	-	-	227,917
Compensated absences	789	-	27,622	28,411
Accrued payroll deductions	(1,120)	-	(4,314)	(5,434)
Total adjustments	312,635	59,833	962,858	1,335,326
Net cash provided (used) by operating activities	\$ (73,256)	\$ 51,176	\$ 1,039,730	\$1,017,650

Non-cash transactions:

During 1999, the fleet management fund received contributed assets from the City valued at \$189,056.